1.	Record Nr.	UNISA990001784510203316
	Titolo	Il marxismo e la questione agraria in Italia : storia teoria metodologia / a cura di Fabrizio De Vecchis e Adriano Varotti
	Pubbl/distr/stampa	Roma, : Savelli, 1975
	Descrizione fisica	271 p. ; 19 cm
	Collana	Materiali per una nuova scienza sociale ; 2
	Disciplina	338.1
	Soggetti	Marxismo Italia - Questione agraria
	Collocazione	X.3.B. 1136a(338.1 MAR) X.3.B. 1136(III A coll 108/2) X.3.B. 1136b(III A coll 108/2 bis)
	Lingua di pubblicazione	Italiano
	Formato	Materiale a stampa
	Livello bibliografico	Monografia

2. Record Nr. | UNINA9910807053903321

Autore	Burton Mark
Titolo	Tax expenditure management : a critical assessment / / Mark Burton and Kerrie Sadiq [[electronic resource]]
Pubbl/distr/stampa	Cambridge : , : Cambridge University Press, , 2013
ISBN	1-107-23437-9 1-107-30125-4 1-107-30633-7 0-511-91014-2 1-107-31408-9 1-107-30547-0 1-107-30853-4 1-299-25716-X
Descrizione fisica	1 online resource (viii, 258 pages) : digital, PDF file(s)
Collana	Cambridge tax law series
Disciplina	352.4/4
Soggetti	Tax expenditures Tax expenditures - Law and legislation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Title from publisher's bibliographic system (viewed on 05 Oct 2015).
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	The tax expenditures concept -- Reporting on tax expenditures -- The practical significance of tax expenditures -- The politics of tax expenditure management -- Managing tax expenditure controversies.
Sommario/riassunto	A tax expenditure is a 'tax break' allowed to a taxpayer or group of taxpayers, for example, by way of concession, deduction, deferral or exemption. The tax expenditure concept, as it was first identified, was designed to demonstrate the similarity between direct government spending on the one hand and spending through the tax system on the other. The identification of benefits provided through the tax system as tax expenditures allows analysts to consider the fiscal significance of those parts of the tax system which do not contribute to the primary purpose of raising revenue. Although a seemingly simple concept, it has generated a range of complex definitional and practical issues, and this book identifies and critically assesses the controversial aspects of

tax expenditure and tax expenditure management.